

## Article - Real Property

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§13–313.

(a) When a certificate of survey embracing any vacant land is filed, the Commissioner shall forward one of the duplicate certificates returned by the surveyor to the supervisor of assessments for each county in which the land is located.

(b) Except as provided in subsection (d) of this section, within 30 days of receipt of the duplicate certificate, the supervisor shall have two assessors:

(1) Independently of each other, inspect and assess the actual fair market value of the vacant land and any improvements on it;

(2) Endorse the duplicate certificate with their joint determination of the assessed value of the vacant land and improvements;

(3) Prepare a statement of the reasons for the valuation;

(4) Sign and verify the endorsed duplicate certificate and the statement; and

(5) Return the endorsed duplicate certificate and the statement to the Commissioner.

(c) (1) Except as provided in paragraph (2) of this subsection, the purchase price for the vacant land shall be the assessed value of the land in the county or, if located in more than one county, the sum of the assessed values of the land in each county, as determined by the assessors under subsection (b) of this section, less all expenses of the surveyor, reasonable attorney's fees, and costs charged by the Commissioner.

(2) In a hearing before the Commissioner or in any proceeding for declaratory relief under this title, the applicant may present evidence that the assessed value of the vacant land is less than that established under paragraph (1) of this subsection. In this case, the final judgment of the Commissioner or the circuit court, as the case may be, shall set the purchase price for the vacant land at any amount, not exceeding that established under paragraph (1) of this subsection, which the Commissioner or the court, based on the endorsed duplicate certificate and statement of the assessors and any other satisfactory evidence presented in the matter, determines to be the proper assessed value of the land. The determination of

the Commissioner or the court is subject to appeal only as provided in § 13-410(b) of this title.

(d) In the case of an application by a governmental body for a certificate of reservation, the supervisor of assessments is not required to assess the value of the land.

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